

TO: PIVEXIN**ATTN: Mr. Artur Novak**

Dear Mr. Novak:

Hereby we are pleased to confirm that **P I V E X I N** is official distributor of **ESBELT, S.A.** (Spain) in Poland.

Sincerely Yours,


esbelt
SOCIEDAD ANONIMA
NIF A-61557641
Provenza, 385**Francesc Caballero,****Commercial Director,****ESBELT, S.A.**

Barcelona, 02, August, 2007.